



# *Pro Se* Guide to **TAX COURT PROCEDURE**



Indiana State House

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## **Clerk of the Indiana Supreme Court, Court of Appeals and Tax Court**

200 West Washington Street, 217 State House  
Indianapolis, IN 46204

This publication is also available on the Clerk's web site: <http://www.in.gov/judiciary/cofc/>

The *Pro Se Guide to Tax Court Procedure* is not legal advice and cannot be cited as legal authority. This guide is not intended to replace or to be a substitute for the Indiana Tax Court Rules, but should be used in conjunction with the Rules. Anyone considering initiating an appeal with the Indiana Tax Court should consult with a qualified attorney.

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By the Clerk of the Indiana Supreme Court, Court of Appeals and Tax Court.

This *Pro Se Guide to Tax Court Procedure* is based upon the Indiana Tax Court Rules in effect as of January 1, 2005.



*CLERK*  
*SUPREME COURT, COURT OF APPEALS, AND TAX COURT*

State House, Rm. 217  
200 West Washington Street  
Indianapolis, IN 46204

DAVID C. LEWIS  
CLERK

TELEPHONE (317) 232-1930  
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Greetings!

As Indiana's Clerk of the Supreme Court, Court of Appeals, and Tax Court, it is my pleasure to introduce this first edition of the Pro Se Guide to Tax Court Procedure.

The goal of this guide is to provide general information to citizens to assist in understanding the Tax Court process and to help non-lawyers with the basic steps and procedures for filing cases and appeals in the Indiana Tax Court.

Many individuals contributed to the completion of this guide, and I am grateful for their assistance. I would especially like to thank Lindsey Borschel for her expertise in preparing the guide for publication in print and on the web.

The Clerk's Office is dedicated to serving the citizens of Indiana, and we hope that this guide is a useful tool for navigating the complex Tax Court process.



Clerk of the Appellate Courts  
David C. Lewis

Sincerely,

David C. Lewis

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# FREQUENTLY ASKED QUESTIONS ABOUT THE TAX COURT PROCESS

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**Q. What kind of cases does the Tax Court hear?**

- A.** The Tax Court has exclusive jurisdiction over any case that arises under the Indiana tax laws and that is an initial appeal of a final determination made by the Indiana Department of State Revenue (Department) or the Indiana Board of Tax Review (Indiana Board). In addition, the Tax Court has jurisdiction over certain appeals from the Department of Local Government Finance (DLGF). The Tax Court also hears appeals of inheritance tax determinations from the courts of probate jurisdiction. All of these cases are called original tax appeals.

**Q. What is the Indiana Department of State Revenue?**

- A.** The Indiana Department of State Revenue is a state agency having the primary responsibility for the administration, collection, and enforcement of the tax laws relating to, among other things, income tax, controlled substance excise tax, and sales and use tax. If the Department reasonably believes that a person has not reported the proper amount of tax due, it must make a proposed assessment of the amount of the unpaid tax on the basis of the best information available to it. Once the Department makes its proposed assessment, it must send notice to the taxpayer giving him sixty days to either pay the tax or file a written protest. If the taxpayer protests, he may request a hearing, which the Department must hold at its earliest convenience. Within 60 days of the hearing (or of making a decision if a hearing is not requested), the Department must issue a letter of findings.

**Q. What if I believe I paid too much in taxes and want a refund from the Department?**

- A.** If a person pays a tax, and then believes he has overpaid the tax, he may file a claim for refund with the Department. A claim for refund must generally be filed within three years after the later of the due date of the return or the date of payment. The Department shall then consider the taxpayer's claim for refund, holding a hearing (if it chooses) to acquire and review evidence. After considering the claim, the Department must issue a letter of findings with an explanation for any part of the refund it denies.

**Q. What do I do if I disagree with the Department's letter of findings?**

- A.** The taxpayer may appeal directly to the Tax Court from the letter of findings no later than 180 days after the date the Department issued the letter. The taxpayer may also request a rehearing with the Department within 30 days of the date of the letter of findings. The Department must consider the request and may grant the rehearing if it reasonably believes that a rehearing would be in the best interests of the taxpayer and the state. In any event, when the taxpayer appeals to the Tax Court, the Tax Court has the authority to: (1) uphold or deny any part of the appealed assessment; (2) assess court costs in a manner it believes to be equitable; or (3) enjoin the collection of the tax.

**Q. What is the Indiana Board of Tax Review, and how do I appeal its final determination?**

- A. The Indiana Board is a state agency having the primary responsibility for reviewing property tax assessments made by local assessing officials. Specifically, if a taxpayer believes his property assessment is in error, he may appeal to his county assessing officials. If he disagrees with the result, he may then appeal to the Indiana Board.

Once the Indiana Board receives a taxpayer's petition for review of an assessment, it must conduct a hearing on the matter within nine months to one year. The Indiana Board must then issue a final determination on the matter between 90 and 180 days after the date of the hearing (or the date it sets forth in an extension order). If the Indiana Board fails to make a final determination within that time frame, its failure will be treated as a final determination denying the taxpayer's petition.

The taxpayer may request a rehearing of the final determination before the Indiana Board. Such a request must be made within 15 days after the Indiana Board gives notice of its final determination. If the Indiana Board fails to decide whether to grant rehearing within 15 days after the taxpayer's request, its failure is treated as a final determination to deny the rehearing. A request for rehearing does not toll the time to file a petition for judicial review unless the Indiana Board grants the request for rehearing. If the Indiana Board does grant the request for rehearing, it must issue its final determination thereon within 90 days; failure to do so is treated as a final determination affirming the original decision of the Indiana Board.

Once a taxpayer receives notice of a final determination from the Indiana Board, it has 45 days to file an original tax appeal with the Tax Court. If a rehearing is conducted, however, the taxpayer has 30 days after it is given notice of the final determination on rehearing to file its original tax appeal.

**Q. What do I do if I believe I paid too much in property taxes?**

- A. A taxpayer who overpays all or part of his property tax installment may file a claim for refund with his county auditor within three years after the taxes were first due. The claim must be filed on a form prescribed by the State Board of Accounts and approved by the DLGF. In addition, a claim for refund must be based upon one of the following grounds:

- 1) Taxes on the same property have been assessed and paid more than once for the same year.
- 2) The taxes, as a matter of law, were illegal.
- 3) There was a mathematical error either in the computation of the assessment upon which the taxes were based or in the computation of the taxes.

If the claim for refund is based on the ground that taxes on the same property have been assessed and paid more than once for the same year, the claim is sent to the county auditor, the county treasurer, and the county assessor for review. If the claim is disapproved, the taxpayer may appeal that decision to the Indiana Board. "The [taxpayer] must initiate the appeal and the Indiana [B]oard shall hear the appeal in the same manner that assessment appeals are heard by the Indiana [B]oard [under Indiana Code Annotated § 6-1.1-15]." A taxpayer may appeal the Indiana Board's final determination not more than 45 days after the Indiana Board gives notice of the final determination.

If, however, a taxpayer's claim for refund is based on the other two grounds (i.e., the taxes are either illegal or mathematically incorrect) and result from an assessment made or determined by either the State Board (before it was abolished) or the DLGF, then the county auditor must forward the claim for refund to the DLGF for review. The DLGF cannot disapprove a claim for refund without giving the taxpayer the opportunity to be heard at a hearing. In turn, the DLGF's final

determination can be appealed to the Indiana Board. Not more than 45 days after the Indiana Board issues its final determination, the taxpayer may petition the Tax Court for judicial review.

**Q. What is the difference between the DLGF and the Indiana Board?**

- A. The DLGF is responsible for property assessment data analysis, assessor training, and substantive rule-making, as well as supervising the setting of tax rates and personal property assessment. The Indiana Board is responsible for conducting an impartial review of all appeals concerning (1) the assessed valuation of tangible property; (2) property tax deductions; or (3) property tax exemptions that are made from a determination by an assessing official or a county property tax assessment board of appeals to the Indiana Board under any law. In addition, the Indiana Board hears appeals of certain DLGF final determinations.

**Q. How do I appeal a determination of the DLGF?**

- A. While the DLGF's responsibilities are primarily administrative in nature, it does have the authority to hear certain appeals and issue final determinations thereon. More specifically, the DLGF has the authority to hear and issue final determinations in matters of public utility assessment, equalization orders, preliminary personal property assessments, and certain claims for refund. A final determination on such a matter, however, must be appealed to the Indiana Board. Thus, the taxpayer must file a petition for review with the Indiana Board within 45 days after notice of the DLGF's final determination is given. In turn, the final determination of the Indiana Board may be appealed to the Tax Court.

On the other hand, several of the DLGF's final determinations are appealable directly to the Tax Court. For example, DLGF final determinations as they relate to the certification of a political subdivision's budget,

tax rate, or tax levy, approval of a civil taxing unit's incurring of a bonded indebtedness or execution of a lease, or adopting and/or rejecting a recommendation of the local government tax control board are appealable directly to the Tax Court. Parties appealing such final determinations have between 30 and 45 days after the DLGF issues the final determination to file a petition for judicial review.

**Q. How do I commence an appeal to the Tax Court?**

- A. An appeal to the Tax Court is commenced by filing a petition for judicial review with the Clerk of the Tax Court. In appeals from final determinations of the Indiana Board, the petition must be verified under Indiana Trial Rule 11(B). The requisite contents of a petition for judicial review are set forth in Tax Court Rule 3(B).

The petitions are filed in the office of the Clerk of the Supreme Court, Court of Appeals, and Tax Court, State House, Room 217, Indianapolis, Indiana, 46204.

**Q. Does the Tax Court have a small claims division?**

- A. Yes, the Tax Court has a small claims docket. A claim for refund of tax from the Department in which the amount in controversy does not exceed \$5,000 for any year or an appeal from a final determination of an assessed value not exceeding \$45,000 by the Indiana Board may qualify as a small claim. Like small claims proceedings in other courts, Tax Court small claims cases are less formal than plenary docket cases. An advantage to the small claims docket is that prevailing petitioners are entitled to a refund of their filing fee.

**Q. What is the filing fee for an appeal to the Tax Court?**

- A. At the time of filing the petition for judicial review, the petitioner must pay a filing fee. The filing fee is currently \$120.00.

**Q. Is it necessary to file an appearance with the Tax Court?**

- A. In all original tax appeals, the petitioner must file a Notice of Appearance. A sample Notice of Appearance form can be found in the Appendix to the Indiana Tax Court Rules and is attached at the end of this document.

It is important to remember that the Tax Court is not an administrative court; rather, it is a court of record with hybrid trial court and appellate court characteristics. Accordingly, while individual taxpayers may appear *pro se*, entity taxpayers must appear by licensed Indiana counsel. An exception exists, however, with regard to small claims cases: the Tax Court Rules and the Small Claims Rules govern cases filed in the Tax Court's small claims docket. Under these rules, a corporation must appear by counsel unless the case involves an unassigned claim of \$1,500 or less, in which case a full-time employee of the corporation may be designated to appear by the corporation's Board of Directors.

**Q. If I don't want my case to be heard in Marion County, what should I do?**

- A. While the Tax Court is based in Indianapolis (Marion County), petitioners may elect to have any evidentiary hearings on their appeals in one of six other counties: Allen, Jefferson, Lake, St. Joseph, Vanderburgh, or Vigo counties. Petitioners should therefore include with their petition for judicial review a written election of one of these counties.

**Q. How does the record of the Indiana Board proceeding get to the Tax Court?**

- A. In a petition for judicial review of an Indiana Board final determination, a taxpayer may request that the Indiana Board prepare a certified copy of the agency record. In the alternative, the petitioner must file a separate request for the record. Within 30 days after the petitioner receives notification that the record has been prepared, the petitioner must transmit a copy of the record to the Tax Court.

**Q. Who should I name as Respondent (i.e., the opposing party) in my appeal to the Tax Court?**

- A. In appeals from final determinations of the Department or the DLGF, the named respondent shall be either one of those state agencies, as the case may be. Thus, copies of the petition for judicial review are required to be served on the appropriate state agency, as well as the Attorney General. While the Clerk of the Tax Court does transmit copies of the petition to these parties, a taxpayer may choose to serve the copies personally, as the responsibility for the timely filing of notice rests with the petitioner.

In appeals involving final determinations of the Indiana Board, the proper respondent is:

- 1) The local governmental official or entity that made the original assessment valuation, exemption determination, or other determination under the tax laws that was the subject of the proceedings before the Indiana Board.
- 2) In original tax appeals involving enterprise zone credit determinations, the county auditor who made the determination.
- 3) In original tax appeals of final determinations of the Indiana Board in which the DLGF was a party to the administrative proceedings, the DLGF and, if a local government official who made an original determination under review was a party to the administrative proceeding before the Indiana Board, such local government official.

In these cases, copies of the petition are required to be served on the chairperson of the Indiana Board, the Attorney General, each party to the administrative proceeding before the Indiana Board that led to the final determination at issue, and, if the administrative proceeding before the Indiana Board involved an appeal from a determination of a county Property Tax



Assessment Board of Appeals (PTABOA), to the secretary of that PTABOA.

**Q. Do I need to send a summons to all the parties?**

- A.** In appeals from final determinations of the Department or the DLGF, it is not necessary to serve summons on the state agency or the Attorney General. For the Tax Court to acquire jurisdiction over any other persons, however, those persons must receive service of summons in accordance with Trial Rule 4.11.

In appeals from final determinations of the Indiana Board, service of summons is required only with respect to the named respondent and any other person whom the petitioner seeks to join as a party. If the DLGF is a named respondent, service of summons shall be made upon the Commissioner of the DLGF. Again, service of summons shall be made in accordance with the Trial Rules.

**Q. What is the procedure in the Tax Court?**

- A.** Once a petition for judicial review is filed, the respondent's attorney has approximately thirty days to file a response. After the period for answering the petition has elapsed, the Court will issue a minute sheet Order, setting a time for a preliminary pre-trial conference. If a party requests, the Court may conduct the conference by telephone. At the conference, the issues will be crystallized, and the Court will set trial or hearing dates and order the parties to stipulate to issues or facts to the fullest extent possible. The Court expects all litigants and attorneys to have completely familiarized themselves with all aspects of their case prior to the conference. After the conference, the Court will issue an order setting a trial or hearing date, whichever is applicable. The Court will hold a pre-trial conference pursuant to Trial Rule 16 upon the request of either party.

Every motion filed with the Tax Court shall be accompanied by a proposed order and a written memorandum of law or a statement of

authority in support of the motion. Ind. Tax Court Rule 12(B). A memorandum of law, however, need not accompany continuance motions. Except in the case of summary judgment motions under Trial Rule 56, the party opposing a motion may file a responding memorandum "not later than 10 days from the date of service of the motion," unless the Court orders a shorter or longer period. The movant must then file a "reply memorandum, if any . . . within seven days of the service of the responding memorandum," unless, again, the Court orders a shorter or longer period.

The Tax Court holds hearings on all motions to dismiss and motions for summary judgment. Trial Rule 56 governs summary judgment proceedings. Typically, with dispositive motions, parties file pre-hearing briefs only. However, upon request by a party, the Court will consider allowing the filing of post-hearing briefs as well. If a case proceeds to trial, the Court always acts without the intervention of a jury. After a trial, the parties file post-trial briefs, proposed findings of facts and conclusions of law. In cases of a true appellate nature, parties must comply with the Appellate Rules.

The Court may hold post-trial oral argument. Oral argument is usually set between one and two months after the trial to allow the parties time to file post-trial briefs. After oral argument, the Court issues a written opinion.

**Q. What is the standard of proof in a tax case?**

- A.** The Tax Court may hear any admissible evidence in appeals from the Department and decide whether the tax is owing, and if so, how much tax is due. In an appeal from a final determination of the Indiana Board, the Tax Court's review is, with a few exceptions, limited to the record of proceedings before the Indiana Board to determine whether the final determination of the Indiana Board was made pursuant to proper procedures, was based on substantial or reliable evidence, was

not arbitrary or capricious or an abuse of discretion, or was not in violation of any constitutional, statutory, or legal principle.

**Q. Do I have to pay taxes owing while my appeal is being decided?**

- A. The Tax Court has the authority to grant injunctions to prevent the collection of tax during the pendency of an appeal. The petition for injunction must contain the issues that the petitioner will raise in the original tax appeal and the equitable considerations that support enjoining the collection of tax. The Tax Court will enjoin the collection of tax if the petitioner shows that: (1) the issues raised are substantial; (2) the petitioner has a reasonable opportunity to prevail in the original tax appeal; and (3) the equitable considerations favoring the enjoining of the collection of the tax outweigh the state's interests in collecting the tax pending the original tax appeal.

Even if the petitioner wins an injunction, however, the Court will often require the petitioner to provide security pending the outcome of the appeal. In addition, the Tax Court has considered petitions for preliminary injunctions that did not involve the collection of a tax.

**Q. Can the Tax Court send my case back to the Department of Local Government Finance or to the Property Tax Assessment Board of Appeals for further action?**

- A. If the Tax Court vacates, sets aside, or adjudges null and void a final determination of the Indiana Board regarding the assessment of any tangible property, it will remand the case to the Indiana Board with instructions to refer the matter to either the DLGF or the appropriate county PTABOA to make another assessment. On remand, the Indiana Board is limited to taking action only on the issues specified in the Tax Court's decision.

Once the matter is referred by the Indiana Board, the DLGF or the PTABOA has 90 days to make another assessment. However, they may petition the Indiana Board for an extension of the 90 days at any time. The Indiana Board will grant the extension upon a showing of reasonable cause. If a case remanded to the Indiana Board is appealed to the Supreme Court under Indiana Code § 4-21.5-5-16, the 90-day period for the DLGF or the PTABOA to make a revised assessment is tolled until the appeal is concluded.

**Q. Can I appeal the decision of the Tax Court?**

- A. Decisions of the Tax Court may be appealed directly to the Indiana Supreme Court. The Supreme Court's review is governed by Appellate Rule 63 and, like its review of transfer petitions from the Indiana Court of Appeals, is discretionary. There are nonetheless three important points to remember when contemplating an appeal from the Tax Court.

First, a petition for rehearing with the Tax Court is not a necessary prerequisite to an appeal with the Supreme Court. However, if a party does seek rehearing with the Tax Court, the party must file the rehearing petition within thirty days of the Tax Court's final decision.

Second, if a party does seek the Supreme Court's review, it must file a petition for review with the Supreme Court within thirty days of the Tax Court's decision. More specifically, the petition for review must be filed within thirty days of an adverse judgment if rehearing with the Tax Court was not sought or within thirty days after the Tax Court's disposition of a petition for rehearing. In either case, no extension of time shall be granted. In addition, a petition for review, as well as any brief in response, and any reply brief, must comply with the form and length limits of Indiana Appellate Rules 43 and 44. The Supreme Court's decision to grant a petition for review will be based on several considerations.

The Supreme Court's denial of a petition for review has no legal effect other than to terminate the litigation between the parties in the Supreme Court. If, however, the Supreme Court grants review, "the Tax Court retains jurisdiction of the case for the purpose of any interim relief or stays the parties may seek. The Supreme Court may review the Tax Court's disposition of any request for interim relief or stay."

Finally, a party may appeal an interlocutory Tax Court order pursuant to Appellate Rule 14(B). In any event, "[a]ll other rules of appellate procedure shall apply to [appeals] from the Tax Court except as otherwise specifically provided in [Appellate Rule 63]."

For more information on appeals, see the Pro Se Guide to Appellate Procedure, available from the Clerk's Website.



# GENERAL INFORMATION ABOUT CLERK/INTERNET RESOURCES

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The Clerk's office is open 8:00 a.m. to 5:00 p.m., Monday through Friday, except on State holidays. All documents for the Tax Court must be filed with the Clerk's office, either by mail or hand-delivery. Documents are file-stamped the date they are hand-delivered or the post-mark date of mailing. Documents may be hand-delivered to the Indiana State Police at their State House desk from 5:00 p.m. until 12:00 a.m. weekdays. This type of filing is called "Rotunda filing," and documents filed this way will be file-marked the following business day with the date the documents were hand-delivered. Rotunda filings can be made at the State Police desk at the North (Ohio Street) entrance to the State House. The officer on duty has receipt forms to be completed upon leaving documents.

## Address

Clerk of the Supreme Court, Court of Appeals, and Tax Court  
200 West Washington Street  
217 State House  
Indianapolis, IN 46204  
Phone: 317.232.1930  
Fax: 317.232.8365

## Court/Clerk Websites

- Indiana Tax Court Rules/Sample Forms.  
<http://www.in.gov/judiciary/rules/tax/index.html>.
- Indiana Appellate Rules/Sample Forms.  
<http://www.in.gov/judiciary/rules/appellate/index.html>.
- The Clerk's on-line docket.  
<http://hostpub.courts.state.in.us/HostPublisher/ISC3RUS/ISC2menu.jsp>.

## Indiana Statutes and Constitution

- The Indiana Administrative Code.  
<http://www.in.gov/legislative/ic/code/const/>
- The Indiana Code (statutes).  
<http://www.in.gov/legislative/ic/code/>
- The Indiana Constitution.  
<http://www.in.gov/legislative/ic/code/const/>

## Legal Research Websites

- Barger on Legal Writing – *Tips for writing appellate briefs.*  
<http://www.ualr.edu/~cmbarger/persuasive.html>
- Cornell Law School, Legal Information Institute – *Provides information about legal topics as well as links to state statutes and state constitutions.*  
<http://www.law.cornell.edu>
- Duke University – Study in Appellate Advocacy – *A Guide to Briefs.*  
<http://www.law.duke.edu/curriculum/appellateadvocacy/guide.html>
- Find Law – *Provides information about legal topics by subject matter and jurisdiction.*  
<http://www.findlaw.com>
- LLRX.com – *Provides articles on specific legal topics and links to resources.*  
<http://www.llrx.com>
- The Virtual Chase: Legal Research on the Internet – *Provides links to various resources.*  
<http://www.virtualchase.com>



# GLOSSARY OF TERMS

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**Brief** – a written presentation of arguments. The Petitioner argues why the decision by the administrative agency is in error; the Respondent argues why it is correct.

**Certificate of Service** – a statement saying how and when you served a party a document. The rules require that you send a copy of any document or brief that you file with the court to each opposing party. This is sometimes called a Proof of Service. Both terms mean the same thing.

**Citation** – a reference to legal authority such as cases that have already been decided by a Court, statutes, or the constitution. This can also be a reference to the appendix or the transcript in the case.

**DLGF** – Department of Local Government Finance.

**Docket** – list of documents in a case that have been filed with the Clerk's office and the date on which they were filed.

**Final Determination** – final decision by the administrative agency. Generally refers to decisions by the Indiana Board.

**Indiana Department of State Revenue** – the state agency responsible for administering, collecting, and enforcing Indiana's "listed" taxes, including income tax, controlled substance excise tax, and sales/use taxes.

**Indiana Board of Tax Review** – the state agency responsible for reviewing property tax assessments.

**Indiana Department of Local Government Finance** – the state agency responsible for all non-appeal related property assessment duties.

**Indigent** – someone who is unable to afford to pay the fees and costs related to a case. A party must make a motion with the Tax Court asking to be declared indigent. Any questions about this motion should be directed to the Tax Court.

**Injunction** – an order by the court that the performance of a particular act must be ceased.

**Judgment** – a final, appealable order by the Indiana Tax Court.

**Jurisdiction** – the authority or power the court has to act or hear a case and make a decision.

**Letter of Findings** – a final decision by the Indiana Department of State Revenue.

**Litigants** – parties to a case. The persons involved in a lawsuit.

**Motion** – the procedure by which a party asks a court to do something or to permit one of the parties to do something. For example, a party may ask the court for an extension of time to prepare a brief.

**Movant** – the party asking the court for something. This is usually done in the form of a motion to the Court.

**Opinion** – the written decision of the court, including the reasons for the decision and the facts on which the decision was based. An opinion of the Tax Court will either be published or unpublished. An unpublished opinion is binding on the parties involved. It cannot be cited as precedent in other cases.

**Order** – a written or oral decision by a court or administrative agency that resolves a matter and/or directs the parties to do something.

**Original Tax Appeal** – a review by the Tax Court of what happened in an administrative agency to

determine if any mistakes of law were made and whether the judgment of the agency should be changed.

**Pauper Status** – a party without the financial resources to pay all of the court fees and costs, and to whom the court grants permission to proceed without paying all the fees and costs.

**Petition for Judicial Review** – the documents filed by the Petitioner in order to initiate an appeal in Tax Court.

**Petitioner** – the party appealing to the Indiana Tax Court. This is the party that lost at the administrative agency level and wants the Tax Court to reverse or modify the agency's determination.

**Precedent** – a previously decided case that is recognized as binding on future cases.

**Pro se** - a person, not represented by an attorney, who is representing himself or herself in a case.

**PTABOA** – Property Tax Assessment Board of Appeals.

**Respondent** – the party against whom the Petitioner has filed a case. Typically, it is the administrative agency that issued the final determination at issue in the case.

**Supreme Court** – the highest court in the State of Indiana. If a party disagrees with a Tax Court ruling, it may appeal to the Supreme Court. The Supreme Court has the discretion to decide whether or not to hear Tax Court cases on appeal.

**Transcript** – written version of everything that was said at the trial or hearings in the case. The transcript is prepared by the court reporter.



# SAMPLE FORMS

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## **Contents**

- Notice of Appearance
- Petition for Review

(Forms begin on the next page)

## **Notice of Appearance**

IN THE  
INDIANA TAX COURT  
CASE No.

\_\_\_\_\_  
Petitioner,

v.

\_\_\_\_\_  
Respondent.

)  
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### **NOTICE OF APPEARANCE**

[Party/amicus name], [by counsel/pro se], serves notice of the following [change in] information for purposes of this [appeal/review]:

1. [If this notice is filed by the party initiating the appeal or review, the first rhetorical paragraph must designate the type of tax that is the subject of this appeal. If a review of property tax is sought, specify whether personal property taxes or real property taxes are the subject. Also specify the issue concerned in the appeal, i.e. whether the appeal is concerned with an assessed value or other issue.]
2. [The next rhetorical paragraph must state the relationship of the filing party to the appeal or review; i.e., whether the filing party is the petitioner, respondent, an entity seeking amicus curiae status, or a party not participating in the appeal but seeking to be placed on the service and notice list, etc. Note that any party seeking amicus curiae status must indicate whether amicus curiae status has been previously sought and either granted or refused in connection with this proceeding.]
3. [The next rhetorical paragraph must state the date of the final determination by the administrative agency involved. The character of the determination should also be stated. For example: "This cause is an appeal from a final determination entered by the [agency] on January 2, 1995."]



4. [As applicable, the name, address, attorney number, telephone number, FAX number, and computer address of the attorney representing the party filing the appearance form. Note that the names and addresses on the appearance form will be used for service from the Clerk's office and will be the names and addresses printed on any written opinion issued by the Indiana Tax Court. A party is reminded of its ongoing obligation to advise the Indiana Tax Court of any changes in appearance information.]

5. [Which, if any, of the listed attorneys are requesting service of orders and opinions by FAX pursuant to In.Appellate Rule 26. Service by FAX must be requested in writing on an appearance form.]

6. [As applicable, the name, address, and telephone number of the party filing the appearance form.]

7. [As applicable (i.e. if an appeal from a probate or trial court), or if not previously provided by another party: the name of the lower tribunal from which the appeal or review is sought, the lower cause number, and the name of the presiding judge or agency.]

8. [As applicable, and if not provided by another party: the name, address, and telephone number of the court reporter responsible for the preparation of the transcript.]

/s/

\_\_\_\_\_  
Attorney or pro se litigant's name

Attorney Number

Address

Telephone

Party Represented

### **CERTIFICATE OF SERVICE**

***[The name of each party served with this form should be identified, along with the date and method of service, and the name and signature of the person responsible for initiating service.]***

**Adopted effective March 13, 1995.**

**Petition for Review**

IN THE  
INDIANA TAX COURT  
CASE No.

	)	
	)	
_____	)	
Petitioner,	)	
	)	
v.	)	
	)	
	)	
	)	
_____	)	
Respondent.	)	

*VERIFIED PETITION FOR JUDICIAL REVIEW  
OF A FINAL DETERMINATION OF  
THE INDIANA BOARD OF TAX REVIEW*

The Petitioner, [Name of Petitioner], [with counsel/pro se], (“Petitioner”), for its Petition against Respondent, [Name of Respondent], brings this petition for judicial review of a final determination of the Indiana Board of Tax Review (“Board”) and in support thereof alleges as follows:

1. [The name and mailing address of the Petitioner].
2. [The name and mailing address of the Board].
3. [Identification of the Board’s final determination at issue, together with a copy, summary, or brief description of the final determination (the “Board’s Determination”)].
4. [Identification of all persons, as defined in IC 4-21.5-1-11, that were parties to any proceedings that led to the final determination of the Indiana Board of Tax Review].
5. [Specific facts to demonstrate that the Petitioner is entitled to obtain judicial review of the Board’s Determination under IC 4-21.5-5-2 including:

- a. The standing of the Petitioner under IC 4-21.5-5-3.
- b. The exhaustion of the Petitioner's administrative remedies under IC 4-21.5-5-4.
- c. The timeliness of the Petitioner's Petition under the applicable statutes.
- d. A statement that the Petitioner shall transmit a certified record of the

administrative proceedings to the Indiana Tax Court within thirty (30) days after having received notification from the Board that the certified record has been prepared in accordance with IC 6-1.1-15-6.

- e. Any other statutory conditions for the availability of judicial review].

6. [At the election of the petitioner, a request that the Indiana Board of Tax Review prepare a certified copy of the agency record. If the petitioner does not include the request in the petition, the petitioner must file a separate request for the record under Rule 3(E).]

7. [Specific facts to demonstrate that the Petitioner has been prejudiced by one or more of the grounds described in IC 33-3-5-14.8].

WHEREFORE, the Petitioner prays for judicial review of the Board's Determination, that the same be vacated and set aside, and that an order be issued remanding this case to the Indiana Board of Tax Review for redetermination in accordance with the Order of this Court, and for all further just and proper relief [and further recite any additional or different relief, specifying the type and extent of relief requested].

/s/

\_\_\_\_\_  
Attorney or pro se litigant's name

Attorney Number

Address

Telephone

Party Represented

I (we) affirm, under the penalties for perjury, that the foregoing representation(s) is (are) true.

/s/